

TRS PART-TIME SERVICE Reporting Instructions

GENERAL INFORMATION

Four fields to be completed in the monthly TRS contribution report are needed to accurately reflect partial service credit for covered employees that work less than full time. The new fields include:

- 1) Units Worked,
- 2) Full Time Work Units,
- 3) Units Contracted to Work, and
- 4) Contracted Pay Periods Per Year.

The values in the first two fields, "*Units Worked*" and "*Full Time Work Units*", are used by RSA to compute a fractional portion of the service creditable for one reporting period. ***Rules of assumption for computing service credit will result in the employee receiving full-time service credit under the Retirement System. Therefore, it is extremely important to make the appropriate entry in these fields if the employee worked less than full-time or was paid less than his or her full wages during the reporting period.*** This would include those employees that are paid during months in which they do not actually work. Please see detailed instructions and examples for the coding of these fields in the section below titled "HOW TO REPORT UNITS WORKED".

The third and fourth fields, *Units Contracted to Work* and *Contracted Pay Periods Per Year*, are included as additional refinement factors that are useful for post evaluation and review of service credit.

The third field, *Units Contracted to Work*, should contain the number of days that an employee is contracted to work. This field would normally contain predictable values in certain situations:

- 180 – Teacher
- 240 – Administrator
- 260 – 12 month Bi-weekly
- 200 – 10 month Principal

The fourth field, *Contracted Pay Periods Per Year*, should contain the number of pay periods that the employee is contracted to be paid – and reported – each year. This field should be coded for all employees for which contributions are reported. Examples of values in this field would be 9, 10, 11, 12 (for number months paid) or perhaps some other value to indicate number of quarters or semesters contracted to be paid.

HOW TO REPORT UNITS WORKED

The value to be reported in this field is the number of days worked on a full-time equivalency during this monthly reporting period. The standard value for this field is twenty (20) days per monthly reporting period. The value should be entered as a decimal number with two decimal positions.

Examples: 20 Days Worked = 00002000
10½ Days Worked = 00001050
6 Days Worked = 00000600

Full-Time Employees

For a full-time employee this would be the actual number of days worked during this reporting period. For employees on nine-month academic contracts you may report twenty (20) days for each month from September through May rather than actual days worked; i.e. – 21 for September, 20 for October, 18 for November, etc. This would preclude the need for manual changes to be made each month. These employees would have zero (0) days reported in the *Units Worked* field for June, July, and August; unless they actually work during these summer reporting months; they would also have a value, usually twenty (20) days, reported in the *Full Time Work Units* field.

Part-Time Employees

You must determine and calculate the number of full-time equivalent days worked by part-time employees. This is done by comparing the amount of time actually worked with the work time required of a full-time employee in this classification. Some general examples of full-time requirements would be:

Teacher - Normal school day, approximately 7 1/2 hours. Generally this would apply to school employees such as Principals, Teacher Aides, School Secretaries, etc.

Administrative, Clerical, and Maintenance Personnel - Normal work day equals eight (8) hours.

Bus Driver - Full-time equals one regular bus route to and from school.

School Custodians and **Cafeteria Employees** - May have different requirements by position and school system. Generally six (6) hours per day would be minimum for full-time.

Examples:

1. School custodian works 3 hours per day, 5 days per week, 9 months per year. Monthly report September-May would reflect 20 days per month times $\frac{1}{2}(3/6) = 10$. Monthly report entry = 00001000. Monthly reports June-August would reflect = 0 (unless summer work done). Yearly credit would be 90/10 or one-half year TRS service credit.
2. Lunchroom employee works 4 hours per day, 5 days per week, 9 months per year. Monthly reports September-May would reflect 20 days per month times $\frac{2}{3}(4/6) = 13.33$. Monthly report entry = 00001333. June-August reports would be – 0. Yearly credit would be 120/180 or $\frac{2}{3}$ year TRS service credit.
3. Account Clerk in Central Office works 4 hours per day, 5 days per week, 12 months per year. Monthly reports would reflect 20 days per month times $\frac{1}{2}(4/8) = 10$. Monthly report entry = 00001000. Yearly credit would be 120/180 or $\frac{2}{3}$ year TRS service credit.

Community And Technical Colleges

Academic Personnel – Full-time instructional personnel would be reported as 20 days per month during the academic year. They would be reported during the summer only if teaching summer term. Teaching a full load would entitle them to full service credit; over loads would not result in additional credit.

Administrative Personnel – This would include all administrative, clerical, maintenance, and custodial positions. These positions generally require eight (8) hours per day for full-time and would be reported as 20 days per month if full-time.

Adjunct Teaching Personnel – Adjunct teaching personnel should be reported for three (3) days each month for four (4) months for each course he or she is teaching on a semester basis or four (4) days each month for three (3) months for each course taught on a quarter basis.

POINTS TO REMEMBER...

- A. All TRS units are posted monthly.
- B. Service Credit would be calculated by prorating “Days Worked” against a twenty-day full-time standard.

Examples:

1. If no entry default = 20
 $SVC = 20/20 = 1.00 \times 1.33 = 1.33$
2. Full-time employee works 15 days –
 $SVC = 15/20 = .750 \times 1.33 = 1.00$
3. Part-time employee works 3 hours per day –
 $SVC = 7.5/20 = .375 \times 1.33 = 0.50$
4. Full-time employee
 $SVC = 20/20 = 1.000 \times 1.33 = 1.33$

NOTES: This service credit is in 9ths of a year. If we want to convert to 12ths we can apply the 1.33 factor. An employee who works for nine (9) months and is paid over twelve (12) months would not receive credit for during each of the three (3) months not worked since 1.33 credits are given during each of the nine (9) months actually worked.